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March 25, 2004

VIA FEDERAL EXPRESS

Alliance Investment Management Ltd. British American Insurance House Marlborough Street & Navy Lion Road P.O. Box SS-19051 Nassau, Bahamas

RE: Elizabeth R. Steffenberg v. T. Gene Gilman, et al.

Dear Sir/Madam:

Enclosed please find a Summons and Complaint in the above-referenced matter.

I look forward to hearing from you soon; my contact information is set forth above.

Very truly yours,

Christine S. Collins

CSC:tmd Enclosures

cc:

Mr. Elizabeth R. Steffenberg Louis M. Ciavarra, Esquire

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